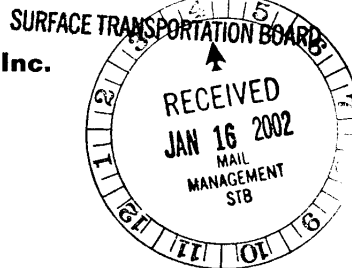




Joseph Transportation Services, Inc.
a subsidiary of Joseph Transportation

RECORDATION NO. 23840 FILED

JAN 18 '02 11-10 AM



January 15, 2002

Ms. Taledia Stokes
Recordations Unit
Surface Transportation Board
1925 K Street, N.W.
Washington, DC 20423-0001

Dear Ms. Stokes:

Please find enclosed, two (2) originals of the Memorandum of Locomotive Equipment Lease Agreement dated as of November 9, 2001 between the following parties:

Lessee:	Rescar Incorporated 1101 West 31 st Street; Suite 250 Downers Grove, IL 60515
Lessor:	Joseph Transportation Services, Inc. 300 Pike Street Cincinnati, OH 45202

Please see Exhibit A attached hereto for the equipment, (1) locomotive, involved in this transaction.

This filing is to appear in the index as follows: Memorandum of Locomotive Equipment Lease Agreement dated November 9, 2001 related to one (1) locomotive bearing reporting mark JTPX 40.

Please file this agreement as a primary document. The amount of \$28.00 is included on the enclosed check for the filing fees for this document. Please return the original to my attention.

Should you have any questions or need further information, please do not hesitate to contact me at (513) 929-4500 ext. 4239.

Sincerely,

Joseph Transportation Services, Inc.

Julie M. Woodard
Documentation Coordinator

Enclosures

RECORDATION NO. 23840 FILED

JAN 18 '02 11-10 AM

MEMORANDUM OF
LOCOMOTIVE EQUIPMENT LEASE AGREEMENT

SURFACE TRANSPORTATION BOARD

This MEMORANDUM OF LOCOMOTIVE EQUIPMENT LEASE AGREEMENT ("Memorandum of Lease") entered into this 9th day of November, 2001, is intended to evidence the lease dated as of November 9, 2001 (the "Lease"), between JOSEPH TRANSPORTATION SERVICES, INC., a Delaware corporation ("Lessor"), and RESCAR INCORPORATED, a Texas corporation ("Lessee"), for the purpose of satisfying the requirements of recordation with the Surface Transportation Board under Section 49 of U.S.C. 11301. Lessee has the right to use the one (1) locomotive described in Exhibit A attached hereto (the "Locomotive"). Lessee is renting from Lessor the Locomotive at the rentals and upon the terms and conditions provided in the Lease.

IN WITNESS WHEREOF, Lessor and Lessee, each pursuant to due corporate authority, has executed this Memorandum of Lease on the date indicated below its signature.

JOSEPH TRANSPORTATION
SERVICES, INC.

RESCAR INCORPORATED

By: Paul G. Jantsch

By: Barry S. Anstandig

Name: Paul G. Jantsch

Name: Barry S. Anstandig

Title: President

Title: Vice President

Date: November 9, 2001

Date: November 20, 2001

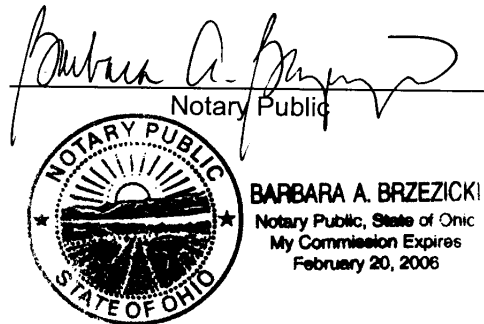
STATE OF OHIO)
)
COUNTY OF HAMILTON)

SS:

The foregoing instrument was acknowledged before me this 9th day of November, 2001, by Paul G. Jantsch, the President of Joseph Transportation Services, Inc., a Delaware corporation, on behalf of the corporation.

My Commission expires:

February 20, 2006



STATE OF ILLINOIS)
)
COUNTY OF DU PAGE)

SS:

The foregoing instrument was acknowledged before me this 20th day of November, 2001, by Barry S. Anstandig, the Vice President of, **RESCAR INCORPORATED**, a Texas corporation, on behalf of the corporation.

Barbara K. Thomas
Notary Public

My Commission expires:

1/16/02



EXHIBIT A

To the Memorandum of Lease dated November 9, 2001, between Joseph Transportation Services, Inc. and Rescar Incorporated

DESCRIPTION OF UNIT

One (1) locomotive bearing reporting mark JTPX 40